

DAVID A. HUBBERT
Deputy Assistant Attorney General

YEN JEANNETTE TRAN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Tel: 202-616-3366
Fax: 202-307-0054
y.jeannette.tran@usdoj.gov

Attorney for the United States of America

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON
EUGENE DIVISION

UNITED STATES OF AMERICA,

Case No. 6:21-cv-00040-AA

Plaintiff,

v.

JUDGMENT AGAINST TOBIAS A.
MUDRICK AND TERRI L. MUDRICK
A.K.A. TERRI LYNN

TOBIAS A. MUDRICK; TERRI L. MUDRICK
a.k.a. TERRI LYNN; MARION COUNTY;
GREGORY D. PEEVY d.b.a. STAYTON'S
HOBBY HUT; and OREGON DEPARTMENT
OF REVENUE,

Defendants.

Pursuant to the Stipulated Motion for Judgment Against Tobias A. Mudrick and Terri L. Mudrick a.k.a. Terri Lynn ("Stipulated Motion") filed by Plaintiff the United States of America and Defendants Tobias A. Mudrick and Terri L. Mudrick a.k.a. Terri Lynn (ECF 38), and for [Proposed] Judgment

good cause shown, it is hereby adjudged and decreed that:

1. The Stipulated Motion is GRANTED.

2. Judgment is entered in favor of the United States on its Complaint (ECF 1) against Tobias A. Mudrick and Terri L. Mudrick a.k.a. Terri Lynn.

3. Tobias A. Mudrick is indebted to the United States for unpaid federal income taxes for tax year 2008 in the amount of \$679,206.58 as of October 31, 2021, plus statutory interest which continues to accrue as provided by 28 U.S.C. § 1961(c)(1) and 26 U.S.C. §§ 6601, 6621, and 6622 and other statutory additions as provided by law, less any subsequent payments or credits, until paid in full.

4. The United States has valid and subsisting federal tax liens for the unpaid federal tax liabilities described in paragraph 3, above, that arose in favor of the United States on the dates of assessments in the chart below:

<u>Type of Tax</u>	<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>
1040 (Income)	2008	11/07/2011	\$300,826.00 (tax)
		11/07/2011	\$9,235.68 (failure to pay estimated tax penalty (26 U.S.C. § 6654))
		11/07/2011	\$64,960.42 (late filing penalty (26 U.S.C. § 6651))
		11/07/2011	\$44,750.51 (failure to pay tax penalty (26 U.S.C. § 6651))
		11/07/2011	\$35,406.14 (interest)
		10/15/2012	\$27,427.74 (failure to pay tax penalty (26 U.S.C. § 6651))
		11/24/2014	\$44,191.28 (interest)
		11/30/2015	\$15,926.89 (interest)

These federal tax liens attached to all property and rights to property belonging to Tobias A. Mudrick.

5. On the dates of assessments, the federal tax liens described in paragraph 4, above, attached to the real property located at 719 N. First Ave., Stayton, OR 97383 (“Stayton Property”). The Stayton Property bears Marion County Assessor’s Account Number R104344

and Map Tax Lot Number 091W10CA06600. The legal description of the Stayton Property is as follows:

Lot 26 and the Easterly 25 Feet of Lot 25, in Potter's Addition to Stayton, Marion County, Oregon. (Plat Volume 4, Page 2).

6. The Internal Revenue Service ("IRS") properly recorded Notices of Federal Tax Lien and Notices of Federal Tax Lien Refile with the Marion County Clerk pursuant to 26 U.S.C. § 6323.

7. Tobias A. Mudrick is the true owner of the Stayton Property.

8. Terri L. Mudrick a.k.a. Terri Lynn does not have any claim or interest in the Stayton Property.

9. Tobias A. Mudrick and Terri L. Mudrick a.k.a. Terri Lynn consent to the foreclosure of the federal tax liens on the Stayton Property.

10. The United States is entitled to foreclose its federal tax liens described in paragraph 4, above, against the Stayton Property, and the Stayton Property shall be sold in a judicial sale and the proceeds distributed in accordance with the attached Proposed Order of Foreclosure and Judicial Sale Re: 719 N. First Ave., Stayton, OR 97383.

11. Each party will bear their respective costs, including attorneys' fees and other costs associated with this litigation.

IT IS SO ORDERED.

DATED this 29 day of September, 2022.

/s/ Ann Aiken
UNITED STATES DISTRICT JUDGE